



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Boguslaw Rogucki
DOCKET NO.: 17-01521.001-R-1
PARCEL NO.: 04-28-107-029

The parties of record before the Property Tax Appeal Board are Boguslaw Rogucki, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,738
IMPR.: \$16,708
TOTAL: \$21,446

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame with vinyl siding exterior construction containing 888 square feet of living area. The dwelling was constructed in 1911. Features of the home include a partial unfinished basement and a 280 square foot garage. The property has a 12,240 square foot site and is located in Zion, Zion Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of three sales comparables located within 0.60 of a mile from the subject property. The comparables consist of one-story frame dwellings ranging in size from 756 to 968 square feet of living area that were built between 1917 and 1940. The comparables feature full or partial unfinished basements. One comparable features a fireplace. The appellant reported the comparables sold from February 2016 to October 2017 for prices ranging from \$25,000 to \$53,500 or from \$33.07 to \$55.27 per square foot of living area including land. Based on this

evidence, the appellant requested a reduction in the subject's total assessment to \$16,166, which reflects a market value of approximately \$48,500 or \$54.62 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,446. The subject's assessment reflects a market value of \$64,694 or \$72.85 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The comparables consist of one-story dwellings of frame or stucco exterior construction located within 0.878 of a mile from the subject property. The dwellings were built from 1918 to 1931 and range in size from 832 to 956 square feet of living area. Three comparables feature full or partial unfinished basements. Each comparable has a garage that ranges in size from 240 to 948 square feet of building area. The comparables sold from March 2015 to March 2017 for prices ranging from \$72,000 to \$106,500 or from \$81.73 to \$111.40 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contended the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables #1 and #3 based on lack of basement and/or sale date in 2015 which is somewhat dated and less likely to be indicative of the subject's market value as of the subject's January 1, 2017 assessment date than other sales in the record. The Board finds the best evidence of market value in the record are the appellant's comparables and board of review comparables #2 and #4. These comparables are most similar to the subject in design, age, dwelling size, location and several features. They sold proximate in time to the subject's assessment date for prices ranging from \$25,000 to \$82,500 or from \$33.07 to \$94.29 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$64,694 or \$72.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 21, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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